

Survey of Local Government Finances

Utah Municipalities
Fiscal Year Ended June 30, 2009

2009

FY 2009	City of Logan, 290 N100 W. Logan UT, 84321		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES		Amount		Amount
	Property Taxes				
	1.1	Property taxes - (All property taxes not separately listed below.)	T01		T01
				2,368,073	0
	1.2	Property Taxes - Debt Service	T01	0	0
	1.3	Property Taxes - RDA Increment	T01	2,410,180	0
	1.4	Property Taxes - Library	T01	1,290,254	0
	1.5	Property Taxes - Delinquent	T01	103,465	0
	2	Fee in lieu	T01	443,931	0
	Local Sales Taxes				
	3.1	General sales tax - Local option	T09	7,449,077	0
	3.2	Highway improvement sales tax	T19	0	0
	3.3	Resort community sales tax	T19	0	0
	3.4	Resort plus sales tax	T19	0	0
	3.5	Energy sales and use tax	T19	282,363	0
	3.6	Transient room tax	T19	70,005	0
	3.7	Public transit sales tax (UC 59-12-501)	T19	0	0
	3.8	Other - specify	T19	712,142	0
	Franchise Tax				
	4.1	Telephone franchise tax	T15	876,113	0
	4.2	Cable TV franchise tax	T15	264,347	0
	4.3	Water franchise tax	T15	625,706	0
	4.4	Sewer franchise tax	T15	0	0
	4.5	Other - Specify	T15	3,008,542	0
	Licenses, Fees and Permits				
	5.1	Business license fees	T99	186,073	0
	5.2	Building permit fees	T99	494,798	0
	5.3	Other licenses, permits & taxes - Specify	T99	7,661	0
PART II	REVENUES - Other than tax and intergovernmental revenues				
	Utility Sales Revenue / User Fees				
	1.1	Water supply system	A91	0	6,367,473
	1.2	Electric power system	A92	0	32,033,608
	1.3	Gas supply system	A93	0	0
	1.4	Transit or bus system	A94	0	0
	Other Sales and Service Revenue				
	2.1	Sewer charges	A80	0	6,212,037
	2.2	Storm drainage	A80	0	1,136,974
			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS

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PART II		REVENUES - Other than tax and intergovernmental revenues (cont.)		Amount	Amount
	2.3	Garbage collection / street cleaning	A81	49,900	10,578,273
	3.1	Parks and recreation charges	A61	699,699	917,155
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01	0	0
	3.3	Parking facilities, lots & meters	A60	0	0
	3.4	Hospital charges received	A36	0	0
	3.5	Cemeteries	A03	174,889	0
	3.6	Municipal housing rental projects (gross)	A50	0	0
	3.7	Special police services	A89	31,404	0
	4.1	Impact fees	A89	204,973	442,560
	4.2	Connection fees	A89	0	868,948
	4.3	Plan check fees	A89	20,970	0
	4.4	Zoning & subdivision fees	A89	0	0
	4.5	Sale of maps & publications	A89	550	0
	5	Other miscellaneous fees	A89	1,114,397	0
	Special Assessments				
	6.1	Street cuts and public improvements	U01	0	0
	6.2	Sidewalk & curb repairs	U01	0	0
	6.3	Street lighting charges - Lighting districts	U01	0	0
	6.4	Other special improvement & service	U01	48,490	0
	Fines and Forfeitures (Circuit Court)				
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	0	0
	7.2	Parking ticket revenue	U99	0	0
	Fines (Justice Court)				
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	1,041,065	0
	8.2	Parking ticket revenue	U99	6,351	0
	Interest, Rents and Royalties				
	9	Interest earnings	U20	456,404	870,019
	10	Rents and royalties	U40	57,856	170,737
	Miscellaneous				
	11	Other miscellaneous revenue - Specify	U99	1,549,633	1,272,137
	12	Proceeds from bond issues	NR	923,634	1,309,000
	13	Receipts from sale of real property	U11	0	0
				GOVERNMENTAL FUNDS	
				(a)	(b)
				(c)	(d)
				(e)	(f)
				ENTERPRISE FUNDS	

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PART III		INTERGOVERNMENTAL REVENUE			From the State		From other local governments		From federal government directly		From the State		From other local governments		From federal government directly
	1	General support	C30	598,742	D30	0	B30	216,770	C30	0	D30	0	B30	0	0
	2	Public safety grants	C89	0	D89	0	B89	2,337,503	C89	0	D89	0	B89	0	0
	3	Streets and highways / C Roads	C46	1,284,759	D46	0	B46		C46	0	D46	0	B46	0	0
	4	Community development	C50	0	D50	0	B50	439,939	C50	0	D50	0	B50	0	0
	5	Liquor funds	C89	87,011	D89	0	B89		C89	0	D89	0	B89	0	0
	6	Intergovernmental service contracts	C89	0	D89	2,202,778	B89		C89	0	D89	0	B89	0	0
	7	Other - Specify	C89	0	D89	0	B89	141,349	C89	0	D89	0	B89	582,555	0
				GOVERNMENTAL FUNDS					ENTERPRISE FUNDS						
PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
				(a)		(b)		(c)		(d)		(e)		(f)	
		Governmental Administration													
	1.1	Financial administration	E23	1,298,547	F23	0	G23	0	E23	0	F23	0	G23	0	0
	1.2	Judicial / courts	E25	523,079	F25	0	G25	0	E25	0	F25	0	G25	0	0
	1.3	Legal / attorney	E25	466,762	F25	0	G25	0	E25	0	F25	0	G25	0	0
	1.4	General municipal buildings	E31	1,344,976	F31	744,821	G31	701,757	E31	0	F31	0	G31	0	0
	1.5	Central administration	E29	764,718	F29	0	G29	0	E29	0	F29	0	G29	0	0
	1.6	Planning and zoning	E29	216,085	F29	0	G29	0	E29	0	F29	0	G29	0	0
	1.7	Economic development	E89	99,057	F89	0	G89	0	E89	0	F89	0	G89	0	0
		Public Safety													
	2.1	Police	E62	10,521,538	F62	3,788,300	G62	763,124	E62	0	F62	0	G62	0	0
	2.2	Fire	E24	2,379,148	F24	24,562	G24	817,215	E24	0	F24	0	G24	0	0
	2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	1,957,027	F24	0	G24	0	E24	0	F24	0	G24	0	0
	2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	0	F32	0	G32	0	E32	0	F32	0	G32	0	0
	2.4	Corrections / Jail	E05	0	F05	0	G05	0	E05	0	F05	0	G05	0	0
	2.5	Protective inspection and regulation	E66	374,433	F66	0	G66	0	E66	0	F66	0	G66	0	0
		Environment and Housing													
	3.1	Sewer	E80	0	F80	0	G80	0	E80	1,302,251	F80	11,125	G80	0	0
	3.2	Storm drainage	E80	0	F80	0	G80	0	E80	516,340	F80	1,206,222	G80	100,000	0
	3.3	Solid waste management	E81	0	F81	0	G81	0	E81	6,638,320	F81	0	G81	887,977	0
	3.4	Recycling programs	E81	0	F81	0	G81	0	E81	0	F81	0	G81	0	0
	3.5	Housing & community development	E50	1,025,269	F50	0	G50	0	E50	0	F50	0	G50	0	0
	3.6	Redevelopment agencies	E50	974,109	F50	19,219	G50	0	E50	0	F50	0	G50	0	0
				GOVERNMENTAL FUNDS					ENTERPRISE FUNDS						

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures	
				(a)		(b)		(c)		(d)		(e)		(f)	
	3.7	Parks and recreation programs (not addressed below.)	E61	3,522,571	F61	170,717	G61	385,076	E61	0	F61	0	G61	0	
	3.8	Cultural & community events	E61	55,219	F61	0	G61	0	E61	0	F61	0	G61	0	
	3.9	Golf courses	E61	0	F61	0	G61	0	E61	1,047,529	F61	0	G61	0	
	3.10	Rodeo grounds & equestrian parks	E61	0	F61	0	G61	0	E61	0	F61	0	G61	0	
	3.11	Cemeteries	E03	212,917	F03	0	G03	0	E03	0	F03	0	G03	0	
	3.12	Libraries	E52	1,415,319	F52	0	G52	0	E52	0	F52	0	G52	0	
		Transportation													
	4.1	Roads & streets - maintenance and construction - See instructions	E44	2,307,517	F44	847,502	G44	0	E44	0	F44	0	G44	0	
	4.2	Other road and street maintenance - including snow removal	E44	0	F44	20,299	G44	0	E44	0	F44	0	G44	0	
	4.3	Sidewalk, curb, & gutter	E44	0	F44	0	G44	0	E44	0	F44	0	G44	0	
	4.4	Street lighting	E44	316,724	F44	0	G44	0	E44	0	F44	0	G44	0	
	4.5	Engineering	E44	1,198,708	F44	284,000	G44	793,818	E44	0	F44	0	G44	0	
	4.6	Municipal airports	E01	0	F01	0	G01	0	E01	0	F01	0	G01	0	
	4.7	Parking facilities	E61	0	F61	0	G61	0	E61	0	F61	0	G61	0	
		Health													
	5.1	Own hospitals	E36	0	F36	0	G36	0	E36	0	F36	0	G36	0	
	5.2	Other hospitals	E38	0	F38	0	G38	0	E38	0	F38	0	G38	0	
	5.3	Health (other than hospitals)	E32	0	F32	0	G32	0	E32	0	F32	0	G32	0	
		Interest on Debt													
	6.1	Interest on debt - Water supply system	I91	0					I91	621,995					
	6.2	Interest on debt - Electric power system	I92	0					I92	107,320					
	6.3	Interest on debt - Gas supply system	I93	0					I93	0					
	6.4	Interest on debt - Transit or bus system	I94	0					I94	0					
	6.5	Interest on debt - All other interest	I89	850,421					I89	439,837					
		Utilities													
	7.1	Water supply system	E91	0	F91	0	G91	0	E91	4,767,014	F91	7,192,862	G91	73,868	
	7.2	Electric power system	E92	0	F92	0	G92	0	E92	25,930,496	F92	0	G92	1,928,362	
	7.3	Gas supply system	E93	0	F93	0	G93	0	E93	0	F93	0	G93	0	
	7.4	Transit or bus system	E94	0	F94	0	G94	0	E94	0	F94	0	G94	0	
		All Other Expenditures													
	8.1	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89		
GOVERNMENTAL FUNDS									ENTERPRISE FUNDS						

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
					(a)		(b)		(c)		(d)		(e)		(f)
	8.2	All other expenditures - See instructions Specify	E89		1,595,818	F89	0	G89	0		E89		F89		G89
	8.3	All other expenditures - See instructions Specify	E89			F89		G89			E89		F89		G89
		GOVERNMENTAL FUNDS								ENTERPRISE FUNDS					
PART V		INTERGOVERNMENTAL EXPENDITURES			Paid to State		Paid to Other Governments				Paid to State		Paid to Other Governments		
	1	Fire	L24			M24					L24		M24		
	2	Highways	L44			M44					L44		M44		
	3	Police	L62			M62					L62		M62		
	4	Sanitation	L81			M81					L81		M81		
	5	Recreation	L61			M61					L61		M61		
	6	Judicial and legal	L25			M25					L25		M25		
	7	All other	L89			M89					L89		M89		
		GOVERNMENTAL FUNDS								ENTERPRISE FUNDS					
PART VI		PERSONNEL EXPENDITURES			Amount						Amount				
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00		19,120,085						8,379,563				
		GOVERNMENTAL and ENTERPRISE FUNDS													
PART VII		INDEBTEDNESS			Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Detail of long-term debt outstanding		
													Revenue and nonguaranteed bonds		Guaranteed bonds
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)		(f)	
	1.1	Water supply system	19A	17,290,000	29A	1,309,000	39A	974,000		17,625,000	44A	17,625,000	41A		
	1.2	Electric supply system	19B	3,650,000	29B		29B	860,000		2,790,000	44B	2,790,000	41B		
	1.3	Sewer system	19X	6,795,000	29X		29X	490,000		6,305,000	44X	6,305,000	41X		
	1.4	Gas supply system	19C		29C		29C				44C		41C		
	1.5	Transit system	19D		29D		29D				44D		41D		
	1.6	Public debt for privately owned housing, industrial or business purposes	19T		24T		34T				44T				
		GOVERNMENTAL and ENTERPRISE FUNDS													
PART VII		INDEBTEDNESS (cont.)											Detail of long-term debt outstanding		

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				Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)		(f)
	1.7	All other purposes	19X	25,307,979	29X	0	29X	3,309,798		21,998,181	44X	15,943,181	41X	6,055,000
				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				
		Other Long-term Obligations		(a)		(b)		(c)		(d)				
	2.1	Capital lease purchase agreements		971,939		923,634	G89	349,958		1,545,615				
	2.2	Accrued leave liability (sick leave and vacation)								1,860,657				
		Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
	3	Total short-term debt	61V		64V									
				(a)		(b)		(c)						
PART VIII		CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		Reserves held for redemption of long- term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds						
		Cash and investments held at end of fiscal year	W01	2,868,740	W31	2,901,887	W61	46,575,308						
PART IX		RATES		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS				
	1.	Energy Sales & Use Tax Rate		6.60%										
	2.	Cable TV Franchise Tax Rate		5%										
	3.	Telephone Franchise Tax Rate		4%										

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Remarks:									
PART X		Data supplied by:	Include with audit report submitted to:						
Name (Please print)			Utah State Auditor						
Justin Zollinger			Utah State Capitol Office Complex, E310						
Title			Salt Lake City, UT 84114						
Accounting Manager			If you have any questions about the form, call or write:						
Date	Telephone		Kent Godfrey						
11/24/2009	435-715-9187		Office of the State Auditor						
			Utah State Capitol Office Complex, E310						
			PO Box 142310						
			Salt Lake City, UT 84114-2310						
2009 Version			Phone: (801) 538-1384 or 1-800-622-1243						
			Email: kgodfrey@utah.gov						